

AMENDMENTS TO THE SPECIFICATION:

Please replace paragraph [0004] on page 2 with the following amended paragraph:

[0004] Referring to FIG. 1, a video transcoding apparatus includes a decoding unit 10, a frame memory 20 storing an output of the decoding unit 10 for a video transcoding, an encoding unit 30 converting a bit rate of a video stored in the frame memory 20 into a different bit rate, and a bit rate control unit 50 controlling a bit rate of the encoding unit 30.

Please replace paragraphs [0009]-[0011] on pages 3 and 4 with the following amended paragraphs:

[0009] The adder 14 restores the perfect video as a final pixel value by adding the IDCT (inverse discrete cosine transform) value to the motion compensation value, and then stores ~~is it~~ in the memory for the motion compensation and the frame memory 20 for the video transcoding. Namely, the IQ/IDCT result is directly stored in the memories 15 and 20 for the I picture. But, the compensation data and IDCT result are added ~~each other together~~ by the adder 14 for the P or B picture, and then stored in the memories 15 and 20.

[0010] In this case, in order to convert the video stored in the memory 20 into a bit stream having a low transport bit rate and store the bit stream in a storage device such as a hard disk, a video encoder such as the encoding unit 30 is used.

[0011] Namely, if data outputted from the frame memory 20 is the I picture, a subtracter 31 in the encoding unit 30 outputs the data to a DCT unit 32 as it is. But, if the data outputted from the frame memory 20 is the P or B picture, the adder 31 outputs a differential data to the

DCT unit 32. The differential data ~~is resulted~~ results from the data of which motion is compensated in the motion compensation unit 39. The DCT unit 32 then carries out DCT on the inputted data, and ~~the~~ outputs the DCT data to a quantizing unit 33 for quantization.

Please replace paragraph [0013] on page 5 with the following amended paragraph:

[0013] In this case, the data on which VLC is carried out in the VLC unit 34 is outputted to a buffer 40. The buffer 40 stores the VLC data temporarily, outputs the VLC data to the storage device such as hard disk at a constant speed, and outputs the VLC data to the bit rate control unit 50 by calculating a fullness of the buffer 40.

Please replace paragraph [0084] on page 24 with the following amended paragraph:

[0084] Namely, a bit stream parsed through the VLD unit 11 of the video decoder 103 passes through the IQ unit 12, IDCT unit 13, adder 14, and motion compensating unit 16 so as to be stored in the external memory 15. In this case, a general MPEG-2 video decoder 103 carries out IDCT by 8*8 block unit so as to be fit for the MPEG-2 video syntax. For an I-picture, a result of IQ/IDCT is directly stored in the external memory 15. For a P or B-picture, a motion-compensated block and the IDCT result are added ~~each other~~ together in the adder 14 so as to be stored in the external memory 15.